

**DECLARATION AND POWER OF ATTORNEY  
FOR UTILITY PATENT APPLICATION - JOINT**

Each of the below named inventors hereby declares that:

My residence, post office address, and citizenship are as stated below next to my name.

I believe I am the original, first, and sole inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled **SYSTEM AND METHOD FOR BENEFIT PLAN COST ESTIMATION**, the specification of which is attached hereto.

I hereby state that I reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge my duty to disclose information which is material to the examination of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56.

I hereby claim foreign priority benefits under Title 35, United States Code, Sections 119 and 365 of any foreign application(s) for the patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

Prior Foreign Application(s): Not Applicable.

I hereby appoint the following attorneys to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith:

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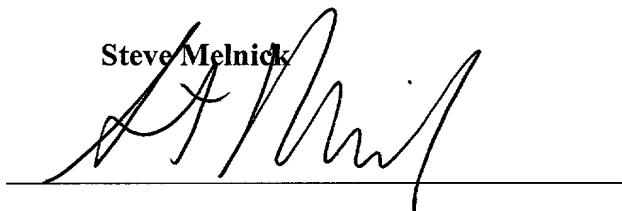
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I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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